101ST CONGRESS
2d Session

SENATE

REPORT
101-475

APPROPRIATIONS USAGE RESTRICTION ACT

REPORT

OF THE

COMMITTEE ON THE BUDGET
UNITED STATES SENATE

TO ACCOMPANY

S. 3121

together with

ADDITIONAL VIEWS

To amend title 31 of the United States Code to restrict the use of appropriations amounts available for definite periods.

SEPTEMBER 27 (legislative day, SEPTEMBER 10), 1990.—Ordered to be printed

---

U.S. GOVERNMENT PRINTING OFFICE

39-010 WASHINGTON : 1990

S253-8

COMMITTEE ON THE BUDGET

JIM SASSER, Tennessee, *Chairman*

ERNEST F. HOLLINGS, South Carolina
J. BENNETT JOHNSTON, Louisiana
DONALD W. RIEGLE, JR., Michigan
J. JAMES EXON, Nebraska
FRANK R. LAUTENBERG, New Jersey
PAUL SIMON, Illinois
TERRY SANFORD, North Carolina
TIMOTHY WIRTH, Colorado
WYCHE FOWLER, JR., Georgia
KENT CONRAD, North Dakota
CHRISTOPHER J. DODD, Connecticut
CHARLES S. ROBB, Virginia

PETE V. DOMENICI, New Mexico
WILLIAM L. ARMSTRONG, Colorado
RUDY BOSCHWITZ, Minnesota
STEVEN D. SYMMS, Idaho
CHARLES E. GRASSLEY, Iowa
ROBERT W. KASTEN, JR., Wisconsin
DON NICKLES, Oklahoma
WARREN RUDMAN, New Hampshire
PHIL GRAMM, Texas
CHRISTOPHER BOND, Missouri

JOHN L. HILLEY, *Staff Director*
AGNES J. BUNDY, *Counsel*
G. WILLIAM HOAGLAND, *Minority Staff Director*

CONTENTS

		Page
I.	Summary of the legislation	1
II.	Need for legislation	1
III.	Legislative history	2
IV.	Section-by-section analysis	2
V.	Rollcall vote in committee	3
VI.	Joint referral under the standing order	4
VII.	Regulatory impact	4
VIII.	Cost estimate	4
IX.	Additional views	6
X.	Changes in existing law	28

101ST CONGRESS
2d Session

SENATE

REPORT
101-475

APPROPRIATIONS USAGE RESTRICTION ACT

SEPTEMBER 27 (legislative day, SEPTEMBER 10), 1990.—Ordered to be printed

Mr. SASSER, from the Committee on the Budget, submitted the following

REPORT

together with

ADDITIONAL VIEWS

[To accompany S. 3121]

I. SUMMARY OF THE LEGISLATION

On a motion by Senator Charles E. Grassley, by a vote of 19 to 1, the Committee reported an original bill, the "Appropriations Usage Restriction Act", which amends title 31, section 1552(a) [1] of the United States Code to restrict the use of appropriations amounts available for definite periods.

II. NEED FOR LEGISLATION

This legislation addresses federal agency abuse of M accounts and Merged Surplus accounts. The M account is an account established by law to account for unliquidated obligations. The M accounts contain unliquidated obligations which are many years older than the original appropriation. The Merged Surplus accounts contain unused budget authority dating back to the origin of each appropriations account. Uncontrollable increases in the Federal deficit could result when Federal agencies use faulty practices in managing these accounts inappropriately or fraudulently. For example, Federal agencies have used these accounts to write more contracts than Congress intends for a given year's appropria-

[1] (Public Law 97-258, Sept. 13, 1982, 96 Stat. 935.) 1552(a) * * *. 31:701(a)(1) * * * July 25, 1956, ch. 727, § 1(a)(1), 70 Stat. 647; restated July 12, 1974, Public Law 93-344, § 503(a), 88 Stat. 321. 31:701(a)(2) * * * July 25, 1956, ch. 727, § 1(a)(2), 70 Stat. 648; June 29, 1960, Public Law 86-533, § 1(25), 74 Stat. 249.

tion, to hide cost overruns, to circumvent the contracting process, and to keep program levels intact despite Federal budget cuts.

The exact magnitude of the problem has never been fully known to Congress. The Treasury Department does not maintain data by agencies on the M accounts and does not even track the Merged Surplus balance. Only the agencies really know the actual amount, and for some there are multiple numbers depending on estimates by the agency comptroller, the agency Inspector General, the Treasury Department, or the General Accounting Office.

Under current practice, it is nearly impossible to forecast outlays from these accounts. The Joint Economic Committee Minority Staff analysis [2] shows that even though M account balances have risen exponentially at the Department of Defense (DOD), outlays have remained relatively constant. The staff used a rigorous statistical analysis and determined that only 4 to 25 percent of the amount of M account outlays from fiscal year 1980 through mid-year 1990 can be explained by pre-existing obligations. This means that 75 to 96 percent of monthly outlays from these accounts cannot be forecasted.[3] In other words, either agencies have great discretion in using the M account or a multi-billion backlog of outlays is just around the corner. Given the tens of billions of dollars in these accounts across the Federal Government, the current deficit estimate may be significantly understated.

III. Legislative History

Senator Grassley and Senator William Roth engaged in a Senate Floor colloquy on May 24, 1990 regarding the M account. At that time, the Senators discussed their bill S. 2699, a bill to amend title 31 of the United States Code to restrict the use of appropriations amounts available for definite periods.

On July 25, 1990, the Senate Budget Committee considered and marked up this legislation. The Appropriations Usage Restriction Act was ordered to be reported out of the Committee on July 25, 1990.

IV. Section-by-Section Analysis

SECTION (a) (2) RESTRICTING THE USE OF AGENCY M ACCOUNTS

Section (a)(2) deals with restricting the use of agency accounts and merged accounts. The effect of this subparagraph is two-fold. First, it generally removes from Federal agencies very large unobligated balances (M accounts) that are many years old and have often been found by auditors to be erroneous or unverifiable. This precludes the risk of erroneous or fraudulent payment of old recorded but invalidated obligations. Secondly, the revision removes from Federal agencies the option of creating obligations by dipping into very large balances in obligational authority that were unused during their normal period of availability for obligation (known as the merged surplus fund).

---

[2] "Republican Staff Analysis on the Use of the "M" Account Case Study: Department of Defense," Joint Economic Committee, July 18, 1990, [hereinafter JEC analysis].

[3] JEC analysis, p. 3.

While Federal agencies would generally be precluded from retaining unliquidated obligations (M accounts) on their books beyond the 2-year expiration period, there are three exceptions: (1) severance pay (primary concern is foreign nationals' severance pay); (2) contract incentive awards; and (3) contingent liabilities as a result of law suit. These three exceptions recognize that payments may require longer than the 2-year expiration period. Even in these three exceptions, however, agencies are precluded from increasing the value of existing obligations.

Due to these tightened controls, if Federal agencies need additional obligational authority, they will now be required to request new obligational authority from Congress rather than dipping into the merged surplus fund or M accounts.

SECTION (b) (1) REQUIRING CONGRESSIONAL BUDGET OFFICE (CBO) TO ANALYZE M ACCOUNT DATA

Section (b)(1) deals with the requirement for CBO to analyze M account data and make it more visible for Congress. This section requires that CBO estimate the outlay impact of M accounts to keep track of M and merged account balances as well as restoration from one account to another, and for CBO to display it annually in both its February report and its update in August.

Federal agencies will now be required to assist CBO in carrying out its responsibilities under this section. Some agencies already have systems or administrative procedures in place to provide CBO with the required data. In others, new or improved procedures will probably be needed. These procedures should not add to Federal agencies overall costs.

SECTION (c) EFFECTIVE DATE

The amendments made by this Act shall apply with respect to fiscal years beginning with fiscal years beginning with fiscal year 1991.

V. Rollcall Votes in Committee

Senator Charles E. Grassley moved that the Committee report the Appropriations Usage Restrictions Act.

The Committee agreed to the Grassley motion to report the Appropriations Usage Restriction Act by a vote of 19 Yeas to 1 Nays:

YEAS	NAYS
Mr. Sasser	Mr. Armstrong
Mr. Hollings	
Mr. Johnston*	
Mr. Riegle*	
Mr. Exon	
Mr. Lautenberg	
Mr. Simon	
Mr. Sanford	
Mr. Wirth	
Mr. Conrad	
Mr. Robb	
Mr. Domenici*	

Mr. Boschwitz
Mr. Symms
Mr. Grassley
Mr. Kasten
Mr. Nickles
Mr. Rudman*
Mr. Bond

* This vote was made by proxy.

VI. Joint Referral Under the Standing Order

The committee on the Budget has jurisdiction over the matter in the Appropriations Usage Restriction Act by virtue of the standing order on the referral or budget-process legislation into which the Senate entered on August 4, 1977. Upon the reporting of the Act, the Presiding Officer will refer it to the Committee on Governmental Affairs pursuant to the standing order, with instructions that the Committee on Governmental Affairs shall have 30 days to report or be discharged.

VII. Regulatory Impact

Paragraph 11(b)(1) of rule XXVI of the Standing Rules of the Senate requires that each report accompanying a bill evaluate "the regulatory impact which would be incurred in carrying out the bill." [4] The enactment of this legislation would not have significant regulatory impact.

VIII. Cost Estimate

U.S. Congress,
Congressional Budget Office,
Washington, DC, September 17, 1990.

Hon. Jim Sasser,
Chairman, Committee on the Budget,
U.S. Senate, Washington, DC.

Dear Mr. Chairman: The Congressional Budget Office has reviewed a bill to amend title 31 of the U.S. Code to restrict the use of appropriations amounts available for definite periods, as ordered reported by the Senate Committee on the Budget, July 25, 1990. Because the version of the bill that the Committee sent to CBO has several technical inconsistencies. CBO has prepared this estimate so as to reflect the Committee's intent, as determined based on information provided by the Committee staff. We estimate that the bill would result in no significant cost or savings to the federal government and in no cost to state and local governments.

The bill would amend provisions in existing law that govern the use of balances in appropriation accounts. Currently, when an appropriation available for a definite period expires, the remaining obligated balance of the appropriation is transferred to what is know as an "M account" two years after the appropriation expires. Such amounts remain in the M account, without a fiscal year identity, to liquidate outstanding obligations.

---

[4] Standing Rules of the Senate Rule XXVI(11)(b)(1) (1990).

The intent of the bill is to clarify that amounts in M accounts could not be used to increase the value of existing obligations and to limit the purposes for which they can be used. Specifically, the bill seeks to limit the use of M accounts to serverance pay, contract incentive awards, and contingent liabilities resulting from law suits. If some other type of obligation required liquidation, then the agency head would have to seek new appropriation authority to meet it. Because M accounts already cannot be used to make new obligations, but only to liquidate old obligations, the bill would not change levels of federal spending, and thus would not affect the deficit. Other provisions of the bill would require CBO to report on agencies' use of M account and merged surplus account balances. Such data are not currrently published in budget documents and would have to be obtained from federal agencies. CBO expects that it would not incur significant additional costs to comply with these requirements.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is James Hearn, who can be reached at 226–2860.

Sincerely,

ROBERT F. HALE
(For Robert D. Reischauer, Director).

IX. Additional Views

ADDITIONAL VIEWS OF SENATOR JIM SASSER

This measure addresses a problem that is difficult to explain, but can have a significant impact on federal budget deficit control. This legislation limits money that now goes to two types of accounts, called M accounts and merged surplus accounts. Where Congress appropriates funds for a particular time period, two years after the time period runs out, the balances revert to these accounts in the Treasury. Unobligated balances revert to accounts called merged surplus accounts, and obligated balances go into M accounts.

If the system worked the way it should, the balances in these accounts would be used only for purposes that validly flowed from activities in the time periods for which Congress appropriated the money. For example, if an agency is required to make an award of back pay to an employee, the contributions to that employee's retirement account should be charged to the appropriation for the appropriate year.

It has been brought to our attention, however, that funds in these accounts are sometimes being used to increase outlays on what are essentially new uses or expansions of existing uses. Thus these accounts are subject to fiscal abuse. The proposal by Senator Grassley curtails these faulty fiscal practices. I commend Senator Grassley for his innovative solutions to these complex problems, and I support his legislation curtaililng improper use of these fiscal accounts.

Jim Sasser.

ADDITIONAL VIEWS OF SENATOR PETE V. DOMENICI

I voted for the Grassley bill to reform "M" accounts because of my concern over potential mismanagement of these accounts. Senator Grassley has raised troubling examples of questionable spending of funds residing in "M" accounts. This legislation will take steps toward exerting more control and accountability on agencies' use of the accounts.

There are still some technical details to the legislation that I believe must be examined. For instance, the Grassley legislation may be too restrictive on valid "fact-of-life" adjustments that must be made after the normal life on an appropriation. Errors, late deliveries, and contract disputes will arise, and the system must make provision for these real-world occurrences. If provision for these occurrences is not made, the result may be a significant increase in requests to the Congress for very minor amounts of payment authority.

I am also concerned about the reporting requirements placed on the Congressional Budget Office. Under this legislation, CBO is required to collect "M" and merged surplus account information from all agencies. It may make more sense for this data collection to be done in conjunction with the Office of Management and Budget. Otherwise, CBO could have difficulty collecting all of the necessary information.

I am confident that the concerns detailed above can be addressed with minor changes to the legislation.

The following table details "M" account information for every agency of the Federal government as of the end of fiscal year 1989. My staff has compiled this data from the Appendix to the Annual Report of the United States Government, 1989, compiled by the Financial Management Service of the Department of the Treasury. This table does not include merged surplus account balances, as that data is not reported or collected by the Department of Treasury.

End of 1989 management account balance

Summary table:	
Legislative branch	$29,498,799
The Judiciary	13,589,454
Executive Office of the President	2,398,913
Funds appropriated to the President	4,272,156,518
Department of Agriculture	181,629,599
Department of Commerce	94,612,858
Department of Defense	18,670,783,415
Department of Education	1,252,869,527
Department of Energy	6,639,885
Department of Health and Human Services	410,705,522
Department of Housing and Urban Development	474,339,045
Department of the Interior	87,762,772
Department of Justice	177,462,671

Department of Labor	218,990,158
Department of State	122,499,672
Department of Transportation	570,951,734
Department of the Treasury	101,286,458
Department of Veterans Affairs	64,122,199
Environmental Protection Agency	97,576,124
General Services Administration	10,638,209
National Aeronautics and Space Administration	174,007,663
Office of Personnel Management	13,044,500
Small Business Administration	2,995,060
Federal Emergency Management Agency	79,955,741
U.S. Information Agency	25,210,935
Independent agencies	75,599,696
Total, Federal Government	27,231,327,127

DESCRIPTION OF MANAGEMENT ACCOUNTS

Under 31 U.S. Code 1552 and 1553, unexpended budget authority remains in an expired state for 2 years after its appropiration has lapsed. After this two year period, the obligated portion loses its fiscal year identifier and is merged together with all older unliquidated obligations in an "M" or management account for the respective appropriations category. "M" account balances are available only for the liquidation of previously incurred obligations of the government for the respective appropriations category. The control of these accounts is left up to the discretion of each individual agency.

	End of 1989 management account balance
Legislative branch:	
Congressional Budget Office: Salaries and expenses, Congressional Budget Office	$225,263
Architect of the Capitol:	
Capitol buildings, Architect of the Capitol	49,720
Capitol grounds, Architect of the Capitol	344
Senate office buildings, Architect of the Capitol	76,965
House office buildings, Architect of the Capitol	2,190
Capitol power plant, Architect of the Capitol	12,437
Structural and mechanical care, library buildings and grounds, Architect of the Capitol	20
Library of Congress:	
Salaries and expenses, Library of Congress	4,130,904
Salaries and expenses, Copyright Office, Library of Congress	
Salaries and expenses, Congressional Research Service, Library of Congress	287,757
Salaries and expenses, books for the blind and physically and handicapped, Library of Congress	11,777,262
Salaries and expenses, furniture and furnishings, Library of Congress	32,202
Consolidated working fund, Library of Congress	71,619
Government Printing Office:	
Salaries and expenses, Office of Superintendent of Documents	8,895,857
Congressional printing and binding, Government Printing Office	1,040,358
General Accounting Office: Salaries and expenses, General Accounting Office	2,357,518
U.S. Tax Court: Salaries and expenses, U.S. Tax Court	
Other legislative branch agencies:	
Legislative branch boards and commissions:	
Salaries and expenses, Botanic Garden	3,792
Salaries and expenses, Copyright Royalty Tribunal	

End of 1989 management account balance—Continued

Salaries and expenses, Biomedical Ethical Board	
Prospective payment Assessment Commission	247,339
Office of Technology Assessment: Salaries and expenses, Office Technology Assessment	287,252
Total, legislative branch	29,498,799
The Judiciary:	
Supreme Court of the United States:	
Salaries and expenses, Supreme Court	1,454,744
Care of the buildings and grounds, Supreme Court	
U.S. Court of Appeals for the Federal Circuit: Salaries and expenses, U.S. Court of Appeals for the Federal Circuit	29,657
U.S. Court of International Trade: Salaries and expenses, U.S. Court of International Trade	6,086
Courts of appeals, district courts, and other judicial services:	
Salaries and expenses, courts of appeals, district courts, and other judicial services	7,421,177
Court security, the Judiciary	3,292,597
Administrative Office of the U.S. Courts:	
Salaries and expenses, Administrative Office of the U.S. Courts	710,915
Consolidated working fund, the judiciary	(3,298)
Federal Judicial Center: Salaries and expenses, Federal Judicial Center	677,576
Total, the Judiciary	13,589,454
Executive Office of the President:	
The White House Office: Salaries and expenses, the White House Office	346,140
Executive Residence at the White House: Operating Expenses, Executive Residence at the White House	58,301
Official residence of the Vice President: Operating expenses, official residence of the Vice President	21,044
Special Assistant to the President: Salaries and expenses, Special Assistant to the President, Executive	72,659
Council of Economic Advisors: Salaries and expenses, Council of Economic Advisors	41,182
Council on Environmental Quality:	
Council on Environmental Quality and Office of Environmental Quality, Executive	18,453
Consolidated working fund, Executive Council on Environmental Quality and Office of Environmental Quality, Joint Contract Administration	89,460
Council on Wage and Price Stability: Salaries and expenses, Council on Wage and Price Stability	
Office of Policy Development: Salaries and Expenses, Office of Policy Development, Executive	7,794
National Security Council: Salaries and expenses, National Security Council, Executive	118,409
National Critical Materials Council: Salaries and expenses, National Critical Materials Council, Executive	5,869
Office Administration: Salaries and expenses, Office of Administration, Executive	560,468
Office of Management and Budget: Salaries and expenses, Office of Management and Budget	220,368
Office of Federal Procurement Policy: Salaries and expenses, Office of Federal Procurement Policy	104,972
Office of Science and Technology Policy: Salaries and expenses, Office of Science and Technology Policy	474,507
Office of the United States Trade Representative: Salaries and expenses, Office of the U.S. Trade Representative, Executive	140,888
White House Conference for a Drug Free America: Salaries and expenses, White House Office for Drug Free America	118,399
Total, Executive Office of the President	2,398,913

End of 1989 management account balance—Continued

Funds appropriated to the President:	
Unanticipated needs: Unanticipated needs, exec. transfer to: Presidents Special Review Board the White House Office	16,642
International Security Assistance:	
Military assistance, funds appropriated to the President:	
Transfer to: Navy	2,223,905
Transfer to: Army	2,168,902
Transfer to: Air Force	767,139
Transfer to: Defense	23,788,685
International military education and training, funds appropriated to the President:	
Transfer to: Navy	4,287,359
Transfer to: Army	1,546,690
Transfer to: Air Force	1,549,885
Foreign military sales credit, funds appropriated to the President	1,722,568,675
Security supporting assistance, Executive	7,492,454
Middle East special requirements funds, Executive	
Transfer to: Agency for International Development	2,875,292
Peacekeeping operations, funds appropriated to the President:	
Transfer to: State	2,674,434
Transfer to: U.S. Sinai Support Mission	15,840
Economic support fund, funds appropriated to the President	
Transfer to: State	18,116
Transfer to: Agency for International Development	1,225,867,951
International developement assistance:	
Multilateral assistance:	
International organizations and programs, economic assistance executive:	
Transfer to: State	13,363,705
Transfer to: Agency for International Development	82,876,721
Transfer to: Department of Energy	95,545
Agency for International Development:	
Development assistance, Agency for International Development, funds appropriated to the President	
Transfer to: U.S. Information Agency	95,373
Transfer to: Overseas Private Investment Corporation	18,592
Transfer to: Agency for International Development	1,142,364,963
American schools and hospitals abroad, funds appropriated to the President: Transfer to: Agency for International Development	5,055,141
International disaster assistance, funds appropriated to the President	
Transfer to: Agency for International Development	5,904,190
Operating expenses of the Agency for International Development, funds appropriated to the President	
Transfer to: State	259,531
Transfer to: Agency for International Development	1,636,890
Indochina postwar reconstruction assistance, executive—Transfer to: Agency for International Development	237,353
Operating expenses of the Agency for International Development	
Office of Inspector General, funds appropriated to the President—Transfer to: Agency for International Development	3,171,417

End of 1989 management account balance—Continued

Prototype desalting plant, economic assistance, Executive—Transfer to: Agency for International Development	36,509
Assistance to Portugal and Portugese colonies in Africa gaining independence, economic assistance, Executive—Transfer to: Agency for International Development	(6,019)
Private sector revolving fund Agency for International Development	1,938,750
Consolidated working fund, Agency for International Development, general fund resources	
Trade and Development Program: Trade and Development Program, funds appropriated to the President—Transfer to: the Agency for International Development	8,119,943
Peace Corps:	
Operating expenses, Peace Corps, Executive	7,856,789
Funds held outside Treasury	
African Development Foundation: African Development Foundation, funds appropriated to the President	1,269,156
Special Assistance for Central America: Assistance for the Nicaraguan Democratic Resistance	
Total, funds appropriated to the President	4,272,156,518
Department of Agriculture:	
Office of the Secretary:	
Office of the Secretary, Agriculture	290,129
Office of the Assistant Secretary for Administration, Agriculture	(80,799)
Office of the Assistant Secretary for Governmental and Public Affairs, Agriculture	156
Office of the Assistant Secretary for Economics, Agriculture	15,166
Office of the Assistant Secretary for Science and Education, Agriculture	
Office of the Assistant Secretary and Inspection Services, Agriculture	15,128
Office of the Under Secretary International Affairs and Commodity Programs, Agriculture	128
Office of the Under Secretary for Small Community and Rural Development, Agriculture	128
Office of the Assistant Secretary for Natural Resources and Environment	6,627
Office of the Assistant Secretary for Food and Consumer Services	428
Departmental Administration	
Advisory committees, agriculture	105,371
Building operation and maintenance, agriculture	
Departmental Administration, Agriculture	2,910,686
Working capital fund, Department of Agriculture	3,794
Consolidated working fund, agriculture, Office of the Secretary	246,864
Office of Governmental and Public Affairs: Office of Governmental and Public Affairs, Agriculture	521,498
Office of the Inspector General: Office of the Inspector General, Agriculture	288,207
Office of the General Counsel: Office of the General Counsel, Agriculture	43,692
Agricultural Research Service:	
Agricultural Resource Service	13,618,620
Buildings and facilities, Agricultural Research Service	(12,471)
Cooperative State Research Service: Cooperative State Research Service	20,617,847
Extension Service: Extension service	(1,224,782)
National Agricultural Library: National Agricultural Library	1,290,921

End of 1989 management account balance—Continued

National Agricultural Statistics Service: National Agricultural Statistics Service	884,374
Economic Research Service:	
Economic and Statistics Service	(118,503)
Economic Research Service	255,348
World Agricultural Outlook Board: World Agricultural Outlook Board, Agriculture	14,809
Foreign Agricultural Service: Foreign Agricultural Service	1,907,037
Office of International Cooperation and Development: Office of International Cooperation and Development	(9,456,377)
Agricultural Stabilization and Conservation Service:	
Salaries and expenses, Agricultural Stabilization and Conservation Service	5,562,483
Transfer to: Commodity Credit Corporation	3,031,933
Federal Crop Insurance Corporation: Administrative and operating expenses, Federal Crop Insurance Corporation	2,723,095
Commodity Credit Corporation: Temporary Emergency Food Assistance Program, Food and Nutrition Service	2,194,346
Office of Rural Development Policy: Office of Rural Development Policy	
Rural Electrification Administration: Salaries and expenses, Rural Electrification Administration	1,492,969
Farmers Home Administration:	
Rural development grants, Farmers Home Administration	2,147,938
Salaries and expenses, Farmers Home Administration	
Rural rental assistance payments, Farmers Home Administration	48,283,138
Rural community fire protection grants, Farmers Home Administration	465,053
Very low-income housing repair grants, Farmers Home Administration	1,710
Rural housing preservation grants, Farmers Home Administration	2,844,772
Soil Conservation Service:	
Conservation operations, Soil Conservation Service	1,639,212
River basin surveys and investigations, Soil Conservation Service	86,669
Watershed planning, soil conservation service	37,221
Animal and Plant Health Inspection Service: Salaries and expenses, Animal and Plant Health Inspection Service	7,567,954
Federal Grain Inspection Service: Salaries and expenses, Federal Grain Inspection Service	78,687
Agricultural Marketing Service:	
Marketing services, Agricultural Marketing Service	611,469
Payments to States and possessions, Agricultural Marketing Service	31,500
Office of Transportation: Office of Transportation, Agriculture	9,779
Food Safety and Inspection Service, Salaries and expenses, Food Safety and Inspection Service	768,248
Food and Nutrition Service:	
Food Program Administration, Food and Nutrition	883,320
Food Stamp Program, Food and Nutrition Service	47,896,410
Special Milk Program, Food and Nutrition Service	
Child Nutrition Programs, Food and Nutrition Service	3,075,415
Special Supplemental Food Program for Women, Infants and Children:	
Food and Nutrition Service	7,723,131
Food donations programs selected groups, Food and Nutrition Service	1,058,610
Commodity Supplemental Food Program, Food and Nutrition Service	150,173
Nutrition assistance for Puerto Rico, Food and Nutrition Service	387
Human Nutrition Information Service: Human Nutrition Information Service	763,751

End of 1989 management account balance—Continued

Packers and Stockyards Administration: Packers and Stockyards Administration	(2,025)
Agricultural Cooperative Service: Agricultural Cooperative Service	302,153
Forest Service:	
Forest managment, protection and utilization, Forest Service	(40,612)
Forest research, Forest Service	(256,564)
State and private forestry, Forest Service	57,975
Transfer to: Interior, National Park Service	1,084
Transfer to: Interior, Indian Affairs	8,700
National Forest System: Forest Service	8,284,027
Transfer to: Interior, Bureau of Land Management	
Youth Conservation Corps, Forest Service	1,462
Acquisition of lands for national forests, special acts, Forest Service	
Total, Department of Agriculture	181,629,599
Department of Commerce:	
General Administration:	
Development facilities, Economic Development Administration—Transfer to: Environmental Protection Agency	173,710
Economic Development Assistance Programs, Economic Development Administration	85,546,905
Transfer to: Agriculture, Farmers Home Administration	600,001
Job Opportunities Program, Economic Development Administration, Commerce	
Transfer to: Health and Human Services, Health Resources and Services Administration	
Local Public Works Program, Economic Development Administration	
Transfer to: Environmental Protection Agency	2,739,917
Transfer to: Transportation, Federal Highway Administration	232,529
Salaries and Expenses, General Administration, Commerce	1,153,052
Salaries and Expenses, Economic Development Administration	
Bureau of the Census: Salaries and Expenses, Bureau of the Census	1,943,109
Economic and Statistical Analysis: Salaries and Expenses, Economic and Statistical Analysis:	1,228,518
Economic Development Assistance Regional Development Program: Regional Development Program, Regional Development Program—Transfer to: Environmental Protection Agency	1,748
Promotion of Industry and Commerce:	
International Trade Administration: Participation in U.S. expositions, commerce	387,834
Minority Business Development Agency: Minority Business Development, Minority Business Development Agency	299,990
U.S. Travel and Tourism: Salaries and Expenses, U.S. Travel and Tourism Administration	305,545
Science and Technology: National Telecommunications and Information Administration, Commerce	55,356
Total, Department of Commerce	94,612,858
Department of Defense—Military:	
Military personnel:	
Army:	
Military personnel, Army	16,486,127
Reserve personnel, Army	2,281,052
National Guard personnel, Army	34,696,393

End of 1989 management account balance—Continued

Navy:	
Military personnel, Navy	16,778,407
Military personnel, Marine Corps	3,250,378
Reserve personnel, Navy	5,687,405
Reserve personnel, Marine Corps	235,989
Air Force:	
Military personnel, Air Force	
Reserve personnel, Air Force	677,253
National Guard personnel, Air Force	7,365,107
Operation and maintenance:	
Army:	
Operation and maintenance, Army	1,240,859,589
Operation and maintenance, Army Reserve	16,084,685
Operation and maintenance, Army National Guard	56,880,773
Board for the promotion of rifle practice, Army	221,100
Summer olympics, Army	2,144
Navy:	
Operation and maintenance, Navy	1.816,290,381
Operation and maintenance, Marine Corps	135,225,440
Operation and maintenance, Navy Reserve	88,547,090
Operation and maintenance, Marine Corps Reserve	4,086,385
Air Force:	
Operation and maintenance, Air Force	1,162,949,721
Transfer to: transportation, Federal Highway Administration	1,078,656
Operation and maintenance, Air Force Reserve	20,858,766
Operation and maintenance, Air National Guard	12,319,450
Defense agencies:	
Operation and maintenance, Defense agencies	166,300,427
Claims, Defense	1,330,415
Contingencies, Defense	92,828
Court of Military Appeals, Defense	115,957
Environmental restoration, Defense	21,064,048
Tenth International Pan American Games, Defense	3,040,512
Procurement:	
Army:	
Aircraft procurement, Army	236,767,917
Missile procurement, Army	324,012,890
Procurement of weapons and tracked combat vehicles, Army	378,010,766
Procurement of ammunition, Army	255,138,880
Other procurement, Army	525,341,379
Army National Guard equipment	2,5598,695
Procurement of equipment and missles, Army	
Navy:	
Aircraft procurement, Navy	1,532,173,850
Weapons procurement, Navy	655,579,696
Shipbuilding and conversion, Navy	2,409,566,839
Other procurement, Navy	926,722,751
Procurement, Marine Corps	362,310,995
Procurement of aircraft and missles, Navy	28,612,820
Air Force:	
Aircraft procurement, Air Force	2,599,526,381
Missile procurement, Air Force	735,631,072
Transfer to Navy	73,555,273
Other procurement, Air Force	487,627,793
Defense agencies:	
Procurement, Defense agencies	54,320,628
National Guard and Reserve equipment, Defense	237,453,778
Defense Production Act purchases, Defense	8,461,751
Research, development, test, and evaluation:	
Army: Research, development, test, and evaluation, Army	298,551,949
Navy: Research, development, test, and evaluation, Navy	787,731,519

End of 1989 management account balance—Continued

Air Force:	
Research, test, development, evaluation, Air Force	595,688,450
Transfer to: Navy	13,209,146
Defense:	
Research, test, development, and evaluation, Defense	50,241,762
Development test and evaluation, Defense	11,336,068
Military Construction:	
Army:	
Military construction, Army	40,185,374
Transfer to: transportation, Federal Highway Administration	1,608,089
Military construction, Army National Guard	701,902
Military construction, Army Reserve	55,384
Navy:	
Military construction, Navy	10,858,016
Transfer to: transportation, Federal Highway Administration	1,056,530
Military construction, Naval Reserve	106,256
Air Force:	
Military construction, Air Force	22,645,621
Transfer to: transportation, Federal Highway Administration	672,469
Military construction, Air National Guard	3,382,324
Military construction, Air Force Reserve	357,744
Defense agencies: Military construction, Defense agencies	11,750,986
Family housing:	
Army: Family housing, Army	32,415,214
Navy: Family housing, Navy and Marine Corps	76,128,859
Air Force: Family housing, Air Force	41,402,496
Defense agencies: Family housing, Defense agencies	626,515
Special Foreign Currency Program:	
Defense agencies: Special Foreign Currency Program, Defense	6,782,698
Total, Department of Defense—Military	18,670,716,003
Department of Defense—Civil:	
Corps of Engineers—Civil: General expenses, Corps of Engineers, civil	
Military retirement: Retired pay, Defense	(271,839)
Soldiers' and Airmen's Home trust fund accounts: Operation and maintenance, U.S. Soldiers' and Airmens' Home	339,251
Total, Department of Defense—Civil	67,412
Total, Department of Defense	18,670,783,415
Department of Education:	
Office of Elementary and Secondary Education:	
Elementary and secondary education, Office of Elementary and Secondary Education	109,655,666
Indian education, Office of Elementary and Secondary Education	11,672,986
Impact aid, Department of Education	29,620,657
Compensatory education for the disadvantaged, Department of Education	45,704,914
School improvement programs, Department of Education	367,378,775
Office of Bilingual Education and Minority Languages Affairs:	
Bilingual, immigrant, and refugee education, Department of Education	2,290,241
Immigrant and refugee education, Department of Education	30,814
Office of Special Education and Rehabilitative Services:	
Education for the handicapped, Department of Education	388,736,419
Rehabilitation services and handicapped research, Department of Education	50,269,558

End of 1989 management account balance—Continued

American Printing House for the Blind, special institutions, Department of Education	2,523,912
National Technical Institute for the Deaf, special institutions, Department of Education	223,008
Gallaudet College, special institutions, Department of Education	5,232,287
Office of Vocational and Adult Education:	
Vocational and adult education, Department of Education	3,799,421
Transfer to: Labor, Employment and Training Administration	14,691
Office of Postsecondary Education:	
Student financial assistance, Department of Education	107,545,297
Higher education, Department of Education	12,999,977
Howard University, special institutions, Department of Education	4,822,152
Office of Educational Research and Improvement:	
Libraries, Department of Education	47,560,840
Educational research and statistics, Department of Education	42,078,628
Departmental Management:	
Office for Civil Rights, departmental management, Department of Education	6,824,853
Program Administration, departmental management, Department of Education	13,103,842
Office of the Inspector General, departmental management, Department of Education	780,589
Total, Department of Education:	1,252,869,527
Department of Energy:	
Energy programs:	
Permitting and enforcement, Federal inspector for alaska pipeline	589,565
Salaries and expenses, Federal Energy Regulatory Commission, Departemnt of Energy	660,432
Energy conservation, Department of Energy	1,175,967
Energy Information Administration, Department of Energy	1,184,128
Economic regulation, Department of Energy	1,629,793
Strategic petroleum reserve, Department of Energy	308,490
Naval petroleum and oil shale reserves, Department of Energy	76,622
SPR petroleum account, Department of Energy	284,204
Emergency preparedness, Department of Energy	90,684
Power marketing administrations: Department administration, Department of Energy	10,000
Total, Department of Energy	6,639,885
Department of Health and Human Services, Social Security:	
Social Security Trust Fund accounts: Salaries and Expenses, Social Security Administration	2,290,814
Total HHS, Social Security	2,290,814
Department of Health and Human Services, except Social Security:	
Public Health Service:	
Food and Drug Administration:	
Salaries and expenses, Food and Drug Administration	12,266,084
Rental payments, Food and Drug Administration	440,480
Health Resources and Services Administration:	
Health resources and services, Health Resources and Services Administration	1,251,092
Funds held outside Treasury	
Health resources, Health Resources Administration	
Consolidated working fund, health and human services, Health Resources and Services Administration	66,138

End of 1989 management account balance—Continued

Indian Health Service: Indian health services, Indian Health Service	19,488,861
Centers for Disease Control: Disease control, research and training, Centers for Disease Control	31,501,109
National Institutes of Health:	
National Cancer Institute National Institutes of Health	42,534,363
National Heart, Lung and Blood Institute National Institutes of Health	10,897,309
National Institute of Dental Research, National Institutes of Health	1,545,896
National Institute of Diabetes and Digestive and Kidney Diseases, National Institutes of Health	4,266,640
National Institute of Neurological and Communicative Disorders Strokes, National Institutes of Health	5,341,382
National Institute of Allergy and Infectious Disease, National Institutes of Health	4,699,756
Research resources, National Institutes of Health	8,481,585
National Institute of General Medical Sciences, National Institutes of Health	1,436,874
National Institute of Child Health and Human Development, National Institutes of Health	5,366,705
National Institute on Aging, National Institutes of Health	3,409,207
National Eye Institute, National Institutes of Health	1,459.510
National Institute of Arthritis and Musculoskeletal and Skin Diseases, National Institutes of Health	360,116
National Center for Nursing Research, National Institutes of Health	182,596
National Institutes of Environmental Health Sciences, National Institues of Health	7,451,057
John E. Fogerty International Center, National Institutes of Health	631,610
National Library of Medicine, National Institutes of Health	4,878,404
Office of the Director, National Institutes of Health	6,834,600
Management fund, National Institutes of Health	15,039,172
Alcohol, Drug Abuse, and Mental Health Administration:	
Alcohol, drug abuse and mental health, Alcohol, Drug Abuse, and Mental Health Administration	19,245,653
Federal subsidy for Saint Elizabeths Hospital, Alcohol, Drug Abuse, and Mental Health Administration	
Office of Assistant Secretary for Health:	
Public health service management, Office of Assistant Secretary for Health	54,205,906
Retirement pay and medical benefits for commissioned officers, Office of Assistant Secretary for Health	47,843
Health Care Financing Administration:	
Grants to States for Medicaid, Health Care Financial Administration	
Program management, Health Care Financing Administration	
Consolidated working fund, health and human services, Health Care Financing Administration	
Federal Supplementary Medical Insurance Trust Fund: Limitation on adminstrative expenses, Health Care Financing Administration	
Family Support Administration:	
Economic Opportunity Act close-out activities, Family Support Adminstration	
Cuban and Haitian entrants, domestic assistance, Family Support Administration	
Program adminstration, Family Support Administration	6,272,918
Transfer to: Social Security Adminstration	495

End of 1989 management account balance—Continued

Transfer to: Labor, Employment and Training Administration	423,342
Family support payments to States, Family Support Adminstration	3,245,185
Low-income home energy assistance, Family Support Administration	5,880,887
Refugee and entrant assistance, Family Support Administration	14,383,270
Transfer to: Centers for Disease Control	289,224
Transfer to: Alcohol Drug Abuse and Mental Health Administration	208,680
Transfer to: Department of State	
Transfer to: Department of Education	4,169,242
Community services block grant, Family Support Administration	178,299
Work incentives, Family Support Administration	17,865,457
Transfer to Labor, Employment and Training Administration	1,485,934
Community food and nutrition, Family Support Administration	200,000
Community Services block grant, Office of Community Services HHS	
Transfer to: Labor, Employment, and Training Administration	
Human Development Services:	
Social services block grant, Human Development Services	
Human development services, Human Development Services	22,703,904
Payment to States for foster care and adoption assistance, Human Development Service	39,109,393
Departmental Management:	
General departmental management, Departmental Management	20,474,141
Office of the Inspector General, Departmental Management	5,022,839
Office for Civil Rights, Departmental Management	403,057
Office of Consumer Affairs, Departmental Management	226,144
Policy research, Departmental Management	1,692,230
Consolidated working fund, HHS, Departmental Management	850,114
Total, Department of Health and Human Services, except Social Security	408,414,708
Total, Department of Health and Human Services	410,705,522
Department of Housing and Urban Development:	
Housing programs:	
Annual contributions for assisted housing, housing programs, HUD	136,539,130
Congregate services, housing program, HUD	623,913
Housing counseling assistance, housing programs, HUD	526,819
Public and Indian housing: Payments for operation of low-income housing projects, public and indian housing, Housing and Urban Development	2,177,689
Community planning and development:	
Community development grants, community planning and development, Housing and Urban Development	180,150,906
Urban development action grants, community planning and development, Housing and Urban Development	142,299,361
Neighborhood Self-Help Development Program, neighborhoods, voluntary associations and consumer protection, HUD	856
Assistance for solar and conservation improvements, solar energy and energy conservation bank, Housing and Urban Development	90,774

End of 1989 management account balance—Continued

Rehabilitation loan fund, community planning and development, Housing and Urban Development	287,560
Policy development and research: Research and technology, policy development and research, HUD	2,402,638
Fair housing and equal opportunity: Fair housing activities, fair housing and equal opportunity, HUD	304,187
Management and administration: Salaries and expenses, management and administration, HUD	8,935,212
Total Housing and Urban Development	474,339,045
Department of the Interior:	
Land and Minerals Management:	
Bureau of Land Management:	
Management of lands and resources, Bureau of Land Management	2,417,991
Construction and access, Bureau of Land Managment	
Payment in lieu of taxes, Bureau of Land Management	
Minerals Management Service: Leasing and royalty management, Minerals Management Service	14,383,128
Office of Surface Mining Reclamation and Enforcement: Regulation and technology, Office of Surface Mining Reclamation and Enforcement	8,879,830
Water and science:	
Bureau of Reclamation:	
Drought emergency assistance, Bureau of Reclamation	
Operation and maintenance, reclamation fund	31,673
General administrative expenses, reclamation fund	447,058
Geological Survey: Surveys, investigations, and research, Geological Survey	1,078,368
Bureau of Mines: Mines and minerals, Bureau of Mines	800,292
Fish and wildlife and parks:	
U.S. Fish and Wildlife Service: Resource management, U.S. Fish and Wildlife Service	5,504,718
National Park Service:	
Operation of national park system, National Park Service	23,049,762
Transfer to: Transportation, Federal Highway Administration	18,998
Urban park and recreation fund, National Park Service	1,358,894
John F. Kennedy Center for Performing Arts, National Park Service	1,183,914
National recreation and preservation, National Park Service	1,063,600
Illinois and Michigan Canal National Heritage Corridor Commission, National Park Service	232,085
Historic preservation fund, National Park Service	22,434
Consolidated working fund, Interior, National Park Service	1,494
Indian Affairs:	
Bureau of Indian Affairs:	
Operation of Indian programs, Bureau of Indian Affairs	17,961,858
Consolidated working fund, Bureau of Indian Affairs, Interior	
Territorial and International Affairs:	
Administration of Territories, Interior	53,890
Compact of Free Association, Interior	8,770,000
Departmental offices:	
Office of the Secretary:	
Office of the Secretary, Interior	203,373
Construction Management, Interior	45,638

End of 1989 management account balance—Continued

Office of the Solicitor: Salaries and expenses, Office of the Solicitor, Interior	158,727
Office of the Inspector General: Office of the Inspector General, Interior	95,047
Total, Department of the Interior	87,762,772
Department of Justice:	
General Administration; Salaries and expenses, General Administration, Justice	4,187,191
United States Parole Commission: Salaries and expenses, U.S. Parole Commission, Justice	1,142,490
Legal activities:	
Salaries and expenses, general legal activities, Justice	3,396,287
Salaries and expenses, Antitrust Division, Justice	8,665,563
Salaries and expenses, foreign claims settlement, Justice	92,879
Salaries and expenses, U.S. attorneys, Justice	16,762,133
Salaries and expenses, U.S. Marshals Service, Justice	3,156,051
Support of U.S. prisoners, Justice	1,026,844
Fees and expenses of witnesses, Justice	666,676
Salaries and expenses, Community Relations Service, Justice	116,403
Interagency Law Enforcement : Organized crime drug enforcement, Interagency Law Enforcement, Justice	69,282
Federal Bureau of Investigation: salaries and expenses, Federal Bureau of Investigation	78,623,889
Drug Enforcement Administration: salaries and expenses, Drug Enforcement Administration	32,247,726
Immigration and Naturalization Service: salaries and expenses, Immigration and Naturalization Service	26,531,018
Federal Prison System:	
Salaries and expenses, Federal Prison System	270,239
Transfer to: HHS, Health Resources and Services Administration	
Funds held outside Treasury	508,000
Total, Department of Justice	177,462,671
Department of Labor:	
Employment and Training Administration:	
Program Administration, Employment Training Administration	4,908,713
Manpower training activities, Employment Training Administration	
Transfer to: Department of Education	119,004,932
Training and employment services, Employment and Training Administration	180,740
Transfer to: Agriculture	
Transfer to: Interior, Office of the Secretary	
Transfer to: Interior, Bureau of Reclamation	
Transfer to: Interior, National Park Service	1,000
Transfer to: Interior, U.S. Fish and Wildlife Service	
Transfer to: Interior, Office of Youth Program	
Transfer to: Department of Education	4,221
Communicty service employment for older Americans, Employment and Training Administration	2,403,797
Temporary employment assistance, Employment and Training Administration	2,635,328
Emergency employment assistance, Employment and Training Administration	
Federal unemployment assistance benefits and allowances, Employment and Training Administration	14,022,657
State unemployment insurance and employment service operations, Employment and Training Administration	51,155,531

End of 1989 management account balance—Continued

Unemployment Trust Fund:	
Unemployment trust fund—Transfer to: Grants to States for unemployment insurance and employment services, trust fund, labor, Employment and Training Administration	
Assistant secretary for veterans employment and training, Departmental Management	(1,200,755)
Labor-Management Services: Salaries and expenses, Labor-Management Services	3,505,908
Employment Standards Administration:	
Salaries and expenses, Employment Standards Administration	5,702,375
Special benefits, Employment Standards Administration	75,000
Occuptational Safety and Health Administration: Salaries and expenses, Occupational Safety and Health Administration	4,516,873
Mine Safety and Health Administration: Salaries and expenses, Mine Safety and Health Administration	953,207
Bureau of Labor Statistics: Salaries and expenses, Bureau of Labor Statistics	5,104,513
Departmental Management:	
Office of the Inspector General, Departmental Management	938,903
Salaries and expenses, Departmental Management	5,077,251
Total, Department of Labor	218,990,158
Department of State:	
Administration of Foreign Affairs:	
Slaries and expenses, State	92,962,807
Transfer to: Executive, Peace Corps	29,703
Transfer to: International Trade Administration, Commerce, U.S. Information Agency	488,407
Transfer to: Agency for International Development	4,860
Transfer to: Defense	1,260,786
Reopening consulates, State	(25,927)
Protection of foreign missions and officials, State	805,717
Representation allowances, State	
Acquisition and maintenance of buildings abroad, State	822,453
Emergencies in the Diplomatic and Consular Service, State	1,672,263
International organizations and conferences:	
Contributions to international organizations, State	147,524
International conferences and contingencies, State	(775)
International commissions:	
Salaries and expenses, International Boundary and Water Commission, United States and Mexico, State	153,216
American sections, international commissions, State	183,884
International fisheries commissions, State	3,434
Other:	
Migration and refugee assistance, State	2,812,672
Transfer to: Agency for International Development	3,033,466
Anti-terrorism assistance, State	3,047,251
Soviet-East European research and training, State	10,110
International narcotics control, funds appropriated to the President, transfer to: State	15,087,821
Total, Department of State	122,499,672
Department of Transportation:	
Federal Highway Administration:	
Motor carrier safety, Federal Highway Administration	391,423
Mianus bridge emergency assistance, Federal Highway Administration	220,172
Off-system railway-highway crossing, Federal Highway Administration	3,919,368
Safer off-system roads, Federal Highway Administration	4,575,339

End of 1989 management account balance—Continued

Access highways to public recreation areas on certain lakes, Federal Highway Administration	5,784,771
Bicycle program, Federal Highway Administration	91,351
Intermodal urban demonstration project, Federal Highway Administration	2,261,110
Carpool and vanpool projects, Federal Highway Administration	95,562
Trust fund share of other highway programs, Federal Highway Administration	104,528
Traffic control signalization demonstration projects, Federal Highway Administration	602,097
National Highway Traffic Safety Administration:	
Operations and research, National Highway Traffic Safety Administration	8,367,776
Traffic and highway safety, Federal Highway Administration	27,457
Federal Railroad Administration:	
Office of the Administrator, Federal Railroad Administration	232,681
Railroad safety, Federal Railroad Administration	396,841
Urban Mass Transportation Administration:	
Urban mass transportation fund, Urban Mass Transportation Administration	47,979,632
Administrative expenses, Urban Mass Transportation Administration	772,893
Urban discretionary grants, Urban Mass Transportation Administration	242,317,261
Transfer to: Housing and Urban Development	1,189,597
Interstate transfer grants-transit, Urban Mass Transportation Administration	168,300,007
Federal Aviation Administration:	
Operations, Federal Aviation Administration	14,983,925
Transfer to: Defense agencies	(231,980)
Headquarters Administration, Federal Aviation Administration	3,345,883
Construction, Metropolitan Washington airports, Federal Aviation Administration	
Facilities and equipment, airport and airway trust fund, Federal Aviation Administration	6,564,986
Operations, airport and airway trust fund, Federal Aviation Administration	4,054
Coast Guard:	
Operating expenses, Coast Guard	40,974,555
Acquisition, construction, and improvements, Coast Guard	17,375,936
Retired pay, Coast Guard	
Reserve training, Coast Guard	
Office of the Inspector General:	
Salaries and expenses, Office of the Inspector General, Department of Transportation	26,003
Research and Special Programs Administration:	
Research and special programs, Research and Special Programs Administration	87,016
Office of the Secretary:	
Salaries and expenses, Office of the Secretary, Department of Transportation	191,490
Total, Department of Transportation	576,951,734
Department of the Treasury:	
Departmental offices:	
Salaries and expenses, Office of the Secretary, Treasury	**749,688**
International affairs, Office of the Secretary, Treasury	**174,825**
Office of Revenue Sharing: Salaries and expenses, Office of Revenue Sharing	**132,716**

End of 1989 management account balance—Continued

Federal Law Enforcement Training Center: Salaries and expenses, Federal Law Enforcement Training Center	458,670
Financial Management Service:	
Salaries and expenses, Financial Management Service, Treasury	2,473,436
Funds held outside Treasury	
Special payment to recipients of certain retirement and survivor benefits, Financial Management Service, Treasury	
Bureau of Alcohol, Tobacco and Firearms: Salaries and expenses, Bureau of Alcohol, Tobacco and Firearms	2,178,505
U.S. Customs Service:	
Salaries and expenses, U.S. Custom Service	10,915,983
Operation and maintenance, Air Interdiction Program, U.S. Customs Service	21,282,197
U.S. Mint: Salaries and expenses, Bureau of the Mint	6,209,162
Bureau of the Public Debt: Administering the public debt	3,100,966
Internal Revenue Service:	
Salaries and expenses, Internal Revenue Service	234,721
Taxpayer service and returns processing, Internal Revenue Service	28,144,735
Examination and appeals, Internal Revenue Service	7,106,577
Investigations and collections, Internal Revenue Service	3,987,838
U.S. Secret Service: Salaries and expenses, U.S. Secret Service	14,136,439
Total, Department of the Treasury	101,286,458
Department of Veterans Affairs:	
Veterans Benefits Administration:	
Emergency Veteran's Job Training Act of 1983, Department of Veterans Affairs	97,731
Reinstated entitlement program for survivors under public law, Department of Veterans Affairs	497,050
Veterans Health Services and Research Administration:	
Grants to the Republic of the Philippines, Department of Veterans Affairs	12,034
Medical administration and miscellaneous operating expenses, Department of Veterans Affairs	2,231,289
Medical care, Department of Veterans Affairs	49,053,325
Medical and prosthetic research, Department of Veterans Affairs	1,583,280
Assistance for health manpower training institutions, Department of Veterans Affairs	1,274
Departmental Administration:	
General operating expenses, Department of Veterans Affairs	3,443,250
Grants for construction of State extended care facilities, Department of Veterans Affairs	1,928,516
Grants for the construction of State veterans cemeteries, Department of Veterans Affairs	5,274,450
Total, Department of Veterans Affairs	64,122,199
Environmental Protection Agency:	
Agency and regional management, Environmental Protection Agency	88,660
Salaries and expenses, Environmental Protection Agency	18,277,275
Research and development, Environmental Protection Agency	17,904,086
Transfer to: Health and Human Services, Food and Drug Administration	37,485
Abatement, control and compliance, Environmental Protection Agency	54,768,895
Transfer to: Transportation, Urban Mass Transportation Administration	1,225,906
Enforcement, Environmental Protection Agency	35,068

End of 1989 management account balance—Continued

Construction grants, Environmental Protection Agency	3,091,600
Operations, research, and facilities, Environmental Protection Agency	847,290
Payment to the hazardous substances Superfund, EPA	
Hazardous substance Superfund:	
Transfer to: Justice	
Transfer to: Environmental Protection Agency	1,110,336
Transfer to: Health and Human Services, Centers for Disease Control	189,523
Total, Environmental Protection Agency	97,576,124
General Services Administration:	
Personal property activities:	
Operating expenses, personal property, General Services Administration	265,976
Operating expenses, transportation and public utilities service, General Services Adminisration	
Operating expenses, Federal supply service, General Services Administration	520
Expenses of Transportation, Audit Contracts and Contract Administration, General Services Administration	2,512,213
Information Resources Management:	
Operating expenses, Information Resources Management Service, General Services Administration	1,436,514
Federal property resources activities:	
Operating expenses, Federal Property Resources Service, General Service Administration	77,084
Expenses, disposal of surplus real and related personal property, General Services Administration	5,000
General activities:	
Allowances and office staff for former Presidents, General Services Administration	
Office of Inspector General, General Services Administration	111,516
Salaries and expenses, general management and administration, General Services Administration	6,229,386
Salaries and expenses, administrative and staff support services, General Services Administration	
Total, General Services Administration	10,638,209
National Aeronautics and Space Administration:	
Research and development, NASA	139,680,029
Construction of facilities, NASA	796,296
Research and program management, NASA	5,661,529
Space flight, control and data communications, NASA	27,869,809
Total, NASA	174,007,663
Office of Personnel Management: Salaries and expenses, Office of Personnel Management	13,044,500
Total, Office of Personnel Management	13,044,500
Small Business Administration: Salaries and expenses Small Business Administration	2,995,060
Total, Small Business Administration	2,995,060
Federal Emergency Management Agency:	
Salaries and expenses, Federal Emergency Management Agency	4,086,752
Funds held outside Treasury	7,875
Emergency management planning and assistance, Federal Emergency Management Agency	29,099,337

End of 1989 management account balance—Continued

Emergency planning and assistance, Federal Emergency Management Agency	9,203,592
Emergency food and shelter program, Federal Emergency Management Agency	3,850,661
Emergency planning, preparedness and mobilization, Federal Emergency Management Agency	14,798,549
Hazard mitigation and disaster assistance, Federal Emergency Management Agency	18,908,975
Total, Federal Emergency Management Agency	79,955,741
U.S. Information Agency:	
Salaries and expenses, U.S. Information Agency	
Transfer to: State	253,605
East-West Center, U.S. Information Agency	76,234
Educational and cultural exchange programs, U.S. Information Agency	24,856,096
National Endowment for Democracy, U.S. Information Agency	25,000
Total, U.S. Information Agency	25,210,935
Independent agencies:	
ACTION: Operating expenses, ACTION	
Administrative Conference of the United States: Salaries and expenses, Administrative Conference of United States	242,637
Advisory Council on Historic Preservation: Salaries and expenses, Advisory Council on Historic Preservation	14,603
American Battle Monuments Commission: Salaries and expenses, American Battle Monuments Commission	207,501
Architectural and Transportation Barriers Compliance Board: Salaries and expenses, Architectural and Transportation Barriers Compliance Board	26,361
Arms Control Disarmament Agency:	
Arms control and disarmament activities, Arms Control and Disarmament Agency	1,095,927
Transfer to: State	(1,189)
Board for International Broadcasting: Grants and expenses, Board for International Broadcasting	1,643,612
Central Intelligence Agency: Enhanced security countermeasures, Central Intelligence Agency, capabilities	1,783,798
Commission of Fine Arts: Salaries and expenses, Commission of Fine Arts	33,492
Commission on Civil Rights: Salaries and expenses, Commission on Civil Rights	(2,472)
Committee for Purchase From the Blind and Other Severly Handicapped: Salaries and expenses, Committee for Purchase From the Blind and Other Severly Handicapped	(691)
Commodity Futures Trading Commission: Commodity Futures Trading Commission	92,651
Community Services Administration:	
Community Services Program, Community Services Administration	
Transfer to: Labor, Employment and Training administration	
Transfer to: Health and Human Services, Social Security Administration	
Consumer Product Safety Commission: Salaries and expenses, Consumer Product Safety Commission	600,580
Equal Employment Opportunity Commission: Salaries and expenses, Equal Employment Opportunity Commission	4,844,921
Federal Communication Commission: Salaries and expenses, Federal Communication Commission	1,310,976
Federal Election Commission: Salaries and expenses, Federal Election Commission	264,737
Federal Labor Relations Authority: Salaries and expenses, Federal Labor Relations Authority	

End of 1989 management account balance—Continued

Federal Maritime Commission: Salaries and expenses, Federal Maritime Commission	264,662
Federal Mediation and Conciliation Service: Salaries and expenses, Federal Mediation and Conciliation Service	247,212
Federal Mine Safety and Health Review Commission: Salaries and expenses, Federal Mine Safety and Health Review Commission	28,748
Federal Trade Commission: Salaries and expenses, Federal Trade Commission	1,162,842
Intelligence Community Staff: Intelligence Community Staff, intelligence community oversight	1,318,342
Intragovernmental agencies:	
Advisory Commission on Intergovernmental Relations: Salaries and expenses, Advisory Commission on Intergovernmental Relations	28,000
Appalachian Regional Commission: Appalachian regional development programs, Appalachian Regional Commission	
Delaware River Basin Commission: Salaries and expenses, Delaware River Basin	4,232
Susquehanna River Basin Commission: Salaries and expenses, Susquehanna River Basin Commission	2,104
International Trade Commission: Salaries and expenses, International Trade Commission	396,271
Interstate Commerce Commission: Salaries and expenses, Interstate Commerce Commission	371,856
Marine Mammal Commission: Salaries and expenses, Marine Mammal Commission	52,558
Merit Systems Protection Board:	
Salaries and expenses, Merit Systems Protection Board	103,847
Funds held outside Treasury	
Office of Special Counsel, Merit Systems Protection Board: Salaries and expenses, Office of Special Counsel, Merit Systems Protection Board	56,814
National Archives and Records Administration:	
Operating expenses, National Archives and Records Administration	7,675,066
Undistributed SIBAC chargebacks: Kansas City, MO	
National Capital Planning Commission; Salaries and expenses, National Capital Planning Commission	33,049
National Commission on Libraries and Information Science: Salaries and expenses, National Commission on Libraries and Information Science	19,051
National Council on Disability: Salaries and expenses, National Council on the Handicapped	21,663
National Foundation on the Arts and the Humanities:	
National Endowment for the Arts: Grants and administration, National Endowment for the Arts	16,211,685
National Endowment for the Humanities: Grants and administration, National Endowment for the Humanities	10,032,910
Institute of Museum Services: Grants and administration, Institute of Museum Services	419,806
National Labor Relations Board: Salaries and expenses, National Labor Relations Board	587,126
National Mediation Board: Salaries and expenses, National Mediation Board	85,000
National Science Board:	
Research and related activities, National Science Foundation	11,243,029
Scientific activites overseas, Special Foreign Currency Program, National Science Foundation	2,289,626
Science education activities, National Science Foundation	2,300,357
National Transportation Safety Board: Salaries and expenses, National Transportation Safety Board	228,308

End of 1989 management account balance—Continued

Occupational Safety and Health Review Commission: Salaries and expenses, Occupational Safety and Health Review Commission	
Pennsylvania Development Corporation: Salaries and expenses, Pennsylvania Development Corporation	8,781
Railroad Retirement Board:	
Limitation on review activity, Railroad Retirement Board	13,005
Salaries and expenses, Railroad Retirement Board	58,726
Securities and Exchange Commission:	
Salaries and expenses, Securities and Exchange Commission	
Funds held outside Treasury	47
Selective Service System: Salaries and expenses, Selective Service System	3,264,370
Smithsonian Institution:	
Salaries and expenses, Smithsonian Institution	4,560,698
Salaries and expenses, National Gallery of Art	27,715
Funds held outside Treasury	
Salaries and expenses, Woodrow Wilson International Center for Scholar	179,853
U.S. Memorial Holocaust: Holocaust Memorial Council	113,552
U.S. Institute of Peace: Operating expenses, U.S. Institute of Peace	(15,446)
U.S. Sentencing Commission: Salaries and expenses, U.S. Sentencing Commission	46,787
Total, Independent agencies	75,599,696

PETE V. DOMENICI.

X. Changes in Existing Law

Pursuant to paragraph 12 of rule XXVI of the Standing Rules of the Senate, this section displays changes to existing law made by the Act. Existing law that the Act would strike appears in black brackets, new material appears in italic type, and existing law to the Act makes no change appears in roman type.

Title 31, Section 1552(a), United States Code

(1)*(A)* The obligated balance is transferred on September 30th of the 2nd fiscal year after the period of availability ends to an appropriation account of the agency responsible for paying the obligation. Amounts transferred from all appropriation accounts for the same general purpose are merged in the account for paying obligations.

(B) Amounts merged into an account for paying obligations pursuant to subparagraph (A)—

(i) shall not be available beyond the period specified in law, plus the 2-year expiration period provided in this section and section 1553; and

(ii) shall be retained in amounts reasonably necessary for the purpose of paying—

(I) severance pay;

(II) contract incentive awards; and

(III) contingent liabilities as a result of law suits. Such amounts shall not be available to increase the value of an existing obligation; and

(2) The unobligated balance is withdrawn at the end of the period of availability for obligation and reverts to the Treasury or, if derived only from a special or trust fund and not otherwise provided, reverts to the fund from which derived. The withdrawal shall be made not later than the November 15 occurring after the period of availability ends. [When the head of the agency decides that part of a withdrawn unobligated balance is required to pay obligations and make adjustments, that part may be restored to the appropriate account.]

○